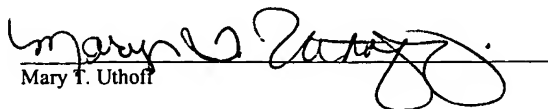




Lfw

CERTIFICATE OF MAILING

I hereby certify that this Response and Amendment to Office Action is being deposited with the U.S. Postal Service, with sufficient postage, as first class mail in an envelope addressed to the Mail Stop - Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on this 14th day of March 2007.


Mary T. Uthoff

CUSTOMER NUMBER

24024

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:)	
Torres)	Examiner: Le, Huyen D.
)	
Serial No.: 10/707,876)	Art Unit: 3751
)	
Filed: January 20, 2004)	Confirmation No.: 1875
)	
For: TUB SKIRT PANEL SYSTEM)	Attorney Docket No.: 21488/04106

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Dear Sir:

In response to the Office Action dated December 14, 2006, Applicant submits the following remarks and amendments.

It is believed that no fees are associated with the filing and consideration of this response, however, **should the Commissioner decide that any fee or fee deficiency is due, the Commissioner is hereby authorized to charge any and all fees incurred as a result of entering this amendment and response to deposit account number 03-0172.**

Please amend the above-referenced application as follows: